Previous

App. F. IX-4

1925

File No. 121-25

Previous References

SB

Serial Nos. 1-4

Later References

SB 95-2681-2

General and Revenue Secretariat.

Serial Nos.

Part B for Sept 26

SUBJECT

Revised form showing details of estimates of receipts and expenditure of the Education Cess Fund of district Bs.

---

4 To. The Presidents of Dist. Bs. the Deputy Comms of Dists, the Comptroller to Govt. The President Sanitary Bd. D. G. I. Inspector General of Education Secretary for Railways
No L 2155-757 d 18.9.26

Passes orders in the matter referred to above.

SB 16/4.27

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

GENERAL & REVENUE SECRETARIAT.
1425
26. AUG. 1925
LOCAL SELF GOVT. BRANCH

I shall be glad if L.L. Asst Secy will consider the Rev Secy & Fin. Secy & put up a note whether and not on the whole it be better to frame Separate Budgets for altogether Railway Cos, as expd. confined to the ~~Cos~~ objects for wh Cos is incorporated & ~~but~~ unutilised balance Cos only to swell the balance of the Cos, & cannot be used for other objects. Dts thus virtually an independent Govt finance, admd by the same body. The pros & Cons may be discussed.

1876/26/8

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

26/8/25

G.R.S. III—3]

47

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.

Subject.—Separate budgets for Education and Railway Cesses

Education cess

As regards the Education Cess it is to be stated that the cess is collected by the Revenue Department and is placed at the disposal of the District Board. The District Board at present show in their budgets the amount expected to be realised under this head for the year on the ~~xxxxx~~ receipt side and also the amount expected to be spent during the year as intimated to them by the Inspector-General of Education in addition to the items to which they permanently stand committed. The Local Self-Government Department is not now concerned with the administration of the Fund. The procedure for the utilisation of the amount is laid down in G.O. No. E.4107-16/Edn.31-22-17, dated the 2nd January 1923. This seems sufficient for all practical purposes. The Inspector-General consults the Board in regard to new items of expenditure

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

14257 6

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

10) The Local Audit Department was, however of opinion that if considere necessary the District Boards which have invested money in any railway - undertaking may be asked to furnish in addition to the assets and liability statements recently ordered and in which loans etc, raised for railways and water works are also requir ed to be included, an Appendix showing the details of capital expenditure incurred for the purpose up to the year to which the budget ralates the amount proposed for the year, and the sources from which the - amount was or will be met, e.g., (a) Railway Cess, (b) Loan amount, (c) - General revenues of the Board, or - (d) Overdrawals.

11) Submitted to the Revenue and Financial Secretaries as directed by the Second Member of Council

D 3657

c/s. Rev. Secretary
h
15.10.25

O.M. Secy
7/10/25

12) The Revenue Depn. has

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., and not for [illegible] for permanent record

---

Nothing to do with the Collection of the Funds. It only concerns the cesses &c. the Inscribed relating to Land Revenue & how it is [illegible] Indr. The Bd of Rly Depts which administers the Funds may perhaps be consulted

[illegible]

14.10.19.

Rev-Secy

The Asst Secy d. S C. Enquired me before preparing his note & I generally agree in the views expressed therein —

[illegible]

14.10.19.

[illegible]

5.10.19

Asst Secy. I. G.S.]
with Compts

[illegible]

[illegible]
15/10

Please put up orders re- the large Rly cess
& it necessary that Collection of Rly cess

N B.—Should routine notes be written on small slip the notes must be copied, or slips pasted on this form.

shd be ear marked for Rly exps only and cannot be utilised for other Dev & Bd purposes

[illegible]

Subd

The Rly cess is to be utilised solely for the construction of Tramways & railroads [illegible] the Land Revenue [illegible]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

17

As long as Education & Railways Cess funds are kept distinct from General Dist Board Revenues it is necessary that separate funds a/c s should be kept and the unspent balances are carried forward at credit of the funds concerned

Rel Cess the G.o. of 1913 prescribes the a/c s to be maintained

Rel Railway Cess Comm also

16

The Asst Secy A.G. for stats that the Audit dept is of opinion that a separate Budget for these funds is not necessary. Even though an elaborate Budget may not be necessary it is essential that a receipt & Expenditure a/c of these cess should accompany the annual Budgets to arrive at the ways & means Estimate

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record]

of the Local Bodies
concerned. The Balance
Sheet of these Local Bodies
as recently presented
necessarily takes into account
the balances of these funds
and it ~~will be for~~
is better therefore that a
separate & fairly accurate
estimate of receipts
& expenditure of these funds
be prepared and submitted
along with the Budgets of the Local
Bodies concerned

BA
22/10

Fin (Secy)

The transactions of these two
Cesses have to be included
in the Budget Accounts & estimates
and Separate statements giving details for
the totals shown in the main estimates
may be sent to the Govt to show the
proposed budget programme to be
financed from these
Earmarked resources

4232
6/11

N. B. Should routine notes be written on small slips, the notes must de copied, or slips pasted on this form.

WD 1880—GPB—1,50,000—2 5-21

Secy (Agri)

Secy
27-10-21

Secy
27.10

Secy for orders. Draft order
2nd November

2/11

5/11

7/11

11/11

G. R. S. 111—5].

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

11 DEC 1925 BARCALO

19/ Draft G.O. & Return
HK
3/12/1925
20/ The Comptroller's opinion
& No. 21 Sheet will be Considered
as to the Suitability of the forms.
The Municipal Undertakings may also be
Considered necessary
as to the form proposed for the Sec
Col which includes all the items on which
information would be required.
2nd Reminder 29/12/25

GENERAL & REVENUE SECRETARIAT
- 7. DEC. 1925
LOCAL SELF GOVT. BRANCH

3/11/12

19/ Lee 10/12
8d 10/12

21/ Forwarded the Comptroller's
Sheet for favour of opinion
By order
R. Sambayya
for Secretary

Vide No 448
dt 10.12.25

10/12/25

3.—Should routine notes be written on small sl ps the notes must be cipoed, or slips pasted on this form.

24245

G. R. S. III-2

General and Revenue
Secretariat.

File No. 14257 of 19

Serial No.

No. 434/DAD dated 14th December 1925

No. 15519 14.12.1925

GENL. & REV. SECTT.
BR. L
14 DEC. 1925
G. D. SECTION.

22) Under the existing ~~xx~~ procedure of sanctioni separately details of expenditure from Education and Railway cesses on proposals submitted by the Inspector General of Education and the Agent, Mysore State Railways, I do not think that it wil be possible for the Local bodies to supply the information in the forms prescribed along with th estimates. I would suggest the advisability of consulting the Local bodies themselves to intimat whether they would be able to furnish the ~~informa~~ information along with their estimates and if not what the difficulties are.

[illegible]
Comptroller.

14/12

23) This may perhaps be now sent to the [illegible] for opinion. The ~~forms~~ [illegible] for the statement was [illegible] by the Secy. Meantime the [illegible] will also be consulted as to the ~~[illegible]~~ [illegible] information is wanted for the [illegible] are full & if not to suggest necessary additions or alterations therein?

[illegible]

5525
15/12

15/12

24) First consult [illegible] with his opinion the Secy. The Inst. of Mysore [illegible] as [illegible]

25) The Secy after hearing from both [illegible]

16/12

Note—Contn. sheet.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

GENERAL & REVENUE DEPARTMENT
18. JAN. 1926
LOCAL SELF GOVT. BRANCH

Main postponement pp. 5 1/2

16/12

Draft Rev. Draft to Pol Dept. Correspondence also to be postponed if so ordered

Mem postponing the Dispensaries matter. Copies of the Memorandum with the Govt & Mr President, Govt of Mysore

21/12

Revised draft Rev.

23/12 28/12

28/12

L 4927-8. D 8/26

Re Dept of Education.

Dept D.P. 32 Mysore DT forwards a draft form & calls for their opinion as to whether the form includes all the items required & to suggest any modification if required for the consideration of the Govt.

N. B.—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

Put with the memo of office order of 18-12-25

Statement of Proceedings

68

Re. This file, which was
kept for you yesterday, the
Secretary Minister desires that
the file may be sent to the
2nd secy. in the first instance,
so that he may offer his remarks.

[illegible]
1977

Mr. Bapu. Raghavendra Rao
&
Govt. of A.P. Br. with
complete.

[illegible]
16
[illegible]

5894/1

98

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

2577
1.9

Finl Member)
"
Bynth
Dr
2/9/26
8d
2/9

30/8/26

Ingrosse after approval
by 2nd M. also
Lee
2/9

OFFICE OF THE
SECOND MEMBER OF COUNCIL.
8 SEP. 1926
No. 1901

2nd mem)

Imm
4.9.26
3.9

Imm
13/9

S.L.G. M 12153-75/18.9.26

Issues instructions in the
matter of the district Boards
showing details of Education and
Railway cesses in their annual
Budgets

B 12/11/26

N.B.—Should routiné notes be written on small slips, the notes must be copied, or slips pasted on this form

Statement of Railway transactions.

Items.	Accounts up to end of past year.	Revised estimate for current year.	Estimate for budget year.
	Rs.	Rs.	Rs.
I. CAPITAL ACCOUNT.			
Opening balance.			
RECEIPTS.			
Loans and advances.-			
(a) From Government.			
(b) From Public.			
(c) Overdrafts on Treasury.			
Railway Cess.			
Other items (to be specified)			
Total.			
Total including opening balance.			
EXPENDITURE.			
Capital outlay.-			
(a) Construction.			
(b) Rolling Stock.			
Investment.			
Other items (to be specified).			
Total. ...			
Closing balance.			
MAINTENANCE ACCOUNT.			
Opening balance			
RECEIPTS.			
Interest on Investment.			
Income from Railway.-			
(a) Gross earnings.			
(b) Deduct working expenses.			
(c) Net earnings.			
(d) Board's share.			
Rebate on working charges.			
Total. ...			
Total including opening balance.			
EXPENDITURE.			
Interest on loan.			
Interest on overdrafts, if any.			
Working Expenses.			
District Office Establishment charges.			
Other items (to be specified).			
Total. ...			
Closing balance.			
TOTAL OF CAPITAL AND MAINTENANCE ACCOUNTS.			
Opening balance.			
Receipts.			
Total. ...			
Expenditure.			
Closing balance.			

App.F.VI-G1.]

SUBJECT

B650

Section 18

File No. J21-'25

Diary No. of letter replied to ....

Serial No.

No. L4927-8 ans

To

The Inspector General of Forests
and
The President, Cess Board, Kuppa

Sir

General and Revenue Secretariat

, the 192

Date of issue 8/1/26

Signed by Wm. T. Sr.

In connection with the information furnished under Examination Cess, in the Budget estimates of receipts and expendi of the several Cess Boards in the State, Govt have considered it necessary to prescribe a form so as to enable the Cess Board to give particular under the necessary heads relating to the receipts and expenditure of the Forest Cess

I am to forward herewith a draft of the form proposed and to request you to be so good as to favour Govt with

over pg

List of enclosures....

Copied by ESSH(2) 5/1

Examined by....

as have Practical Instruction classes attached to them.

3. The District Board will have all the materials to prepare the estimates in the form proposed as the recurring charges will be based on sanctions accorded by Government which furnish the necessary particulars to classify the charges under the several detailed heads. The non-recurring charges will be based on the proposals sent to the District Board from this Department for its concurrence.

The form with the above classification is enclosed for reference.

I have the honor to be,

Sir,

Your most obedient servant,

Assistant Inspector General of Education
for Inspector General, (absent from station)

Statement I

Statement showing Educationa Cess Transactions.

Receipts.		Expenditure.	
1. Opening balance:		I. Recurring.-	
2. Cess on Land Revenue		1. Kannada Middle schools for boys:-	
do Excise Revenue		Staff	
do Forest do		Rent	
do Other heads.		Contingencies	
3. Deduct - Refunds.		Books and furniture	
Net Receipts.		Practical Instruction classes.	
Total.		Total	
		2. Kannada Middle schools for girls.-	
		Staff	
		Rent	
		Contingencies	
		Books and furniture.	
		Practical Instruction classes.	
		Total	
		3. Kannada Incomplete Middle schools for boys:-	
		Staff	
		Rent	
		Contingencies	
		Books and furniture	
		Practical Instruction classes	
		Total	
		4. Kannada Incomplete Middle Schoolf or girls:-	
		Staff	
		Rent	
		Contingencies	
		Books and furniture	
		Practical Instruction classes	
		Total	
		5. Kannada Primary schools for boys:-	
		Staff	
		Rent	
		Contingencies	
		Books and furniture	
		Total	
		6. Kannada Primary schools for girls.	
		Staff	
		Rent	
		Contingencies	
		Books and furniture.	
		Total	

7. Urdu Middle schools for boys.-

Staff
Rent
Contingencies
Books and furniture
Practical Instruction classes

Total

8. Urdu Middle schools for girls.-

Staff
Rent
Contingencies
Books and furniture
Practical Instruction classes

Total

9. Urdu Incomplete Middle school for boys.-

Staff
Rent
Contingencies
Books and furniture
Practical Instruction classes

Total

10. Urdu Incomplete Middle schools for girls.-

Staff
Rent
Contingencies
Books and furniture
Practical Instruction classes

Total

11. Urdu Primary schools for boys.-

Staff
Rent
Contingencies
Books and furniture
~~Practical Instruction classes~~

Total

12. Urdu Primary schools for girls.-

Staff
Rent
Contingencies
Books and furniture.

Total

13. Adi Karnataka or Adi Dravida schools for boys and girls.-

Staff
Rent
Contingencies
Books and furniture
Practical Instruction classes

Total.

14. Other items.-

a. District Board Establishment
b. Proportionate share of Cess Accountants and Clerks in the Office of the I.G. of Edn.

II. Non-recurring.

1. Equipment.-

i. Furniture, maps and charts

ii. Appliances for Practical Instruction classes.

2. Buildings.-

a. Original works, Improvements and Extensions.
Kannada Middle schools for boys.
do girls.

Kannada Primary schools for boys

do girls

Urdu Middle schools for boys.

do girls

Urdu Primary schools for boys

do girls.

Adi Dravida or Adi Karnataka schools for boys and girls.

b. Establishment charges.

Total

Closing Balance

for Inspector General of Edn.
Financial Branch.
31/7/26.

36247

No.

Office of the President, District Board,

Mysore District,

Dated, Mysore, the 26th February 1926.

From

A. V. Ramanathan, Esq., B.A.,

President, District Board of Mysore,

M y s o r e.

GENL. & REV. SECTT. Bb. 2 28 FEB 1926 G. D. SECTION

GENERAL & REVT. NUL 5.39 - 2 MAR 1926 LOCAL SELF GOVT.

To

K. Nagappa, Esq., Bar-At-Law,

Secretary to the Government of His Highness

the Maharaja of Mysore, Local and Legislative

Departments, Bangalore.

L3/21-25—3

D5149. 8ms 25/2

Sir,

With reference to your letter ~~No.L.4927-8~~ dated the 8th Januar 1926 requesting my opinion regarding the draft form relating to the Education Cess transactions, I have the honour to state that the proposaed/ form may be adopted.

I have the honour to be,

Sir,

r most obedient servant,

P r e s i d e n t,

istrict Board of Mysor

PROCEEDINGS OF THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE.

R e a d.-

1. G.O. No. L.3518-38/Ml.118-25-1, dated the 16th November 1925 directing that the Local Board Budget Statement K be omitted and that as a temporary measure three statements in the prescribed form be submitted in future along with the budget estimates of Municipal Councils and District Boards including the Kolar Gold Fields Sanitary Board for the year 1926-27.

2. Correspondence ending with letter No. Fl.940, dated the 4th February 1926, from the Inspector-General of Education in Mysore suggesting a revised form showing details of estimates of Receipts and Expenditure of the Education Cess Fund of the District Boards.

3. Correspondence ending with letter No. D_2Dis.857-L.B/25-26, dated the 26th February 1926, from the President, District Board, Mysore ~~District~~, on the subject

Order No. B121-25-4

Bangalore, March '26.

As expenditure from Railway and Education Cesses is confined to the objects for which the Cesses are imposed and the unutilised balance goes towards swelling the balance of the Cess co-

cerned and cannot be utilised for other objects, the question of framing separate budgets altogether for these two cesses was considered.

2. Government are of opinion that the transactions relating to the two cesses should be included in the District Board accounts and estimates, and separate statements giving details for the amounts in the aggregate shown in the main estimates should be supported by accts - their budgets to show the proposed budget programme to be financed from these earmarked resources. The particulars to be shown under each cess are shown in the statements by in the forms relating to each appended to this order.

Copy to Supdt. Govt. Stationery is requested to have a sufficient number of forms prescribed herein printed & supplied on indent to the Local Boards Concerned

8/1/4
To

1 L & L. Secy., to Government.

The D.C's of Districts.

The Ml. Commr., City Ml. Cl., Bangalore, thro' the Pdt., City Ml. Cl., Bangalore.

The Pdt., City Ml. Cl., Mysore.

The Pdt., Sany. Bd., K.G.F.

The Pdts., of Dt. Bds. of Kolar, Hassan and Bangalore, thro' their respective D.C's.

The Pdts., of Dts. Bds. ~~of other Dt~~

The Comptr., to Govt.

The Supdt., Govt. Stationery.

The I.-G. of Edn., in Mysore.

The Secy for Railways

2 Have entries in heads under which the figures are to be shown for showing Education (ex debt heads) & Debt heads for showing Receipts & Charges for Revenue Expenditure & Capital for Revenue & Capital Expenditure to be shown in respective heads for showing Receipts & Charges for Education (ex debt heads) & Debt heads for showing Receipts & Charges for Education for Railways E.W.M. to be shown in respective heads for showing Receipts & Charges for Railways

Proceedings of the Govt. of H.H.
the Maharaja of Mysore.

-R e a d :-

1. G.O.No.L.3518-38/Ml.118-25-1 dated the 16th November 1925 directing that the Local Boards Budget Statement K be omitted and that as a temporary measure three statements in the prescribed form be submitted in future along with the budget estimates of Municipal Councils and District Boards including the Kolar Gold Fields Sanitary Board from the year 1926-27.

2. Correspondence ending with letter No.Fl.940, dated the 4th February 1926 from the Inspector General of Education in Mysore suggesting a revised form showing details of estimates of Receipts and Expenditure of the Education Cess Fund of the District Boards.

3. Correspondence ending with letter No. D Dis.857-L. B.25-26, dated the 26th February 1926, from the President, District Board, Mysore on the subject.

Order No. L 2155-75 / LB 121-25-4

Dated, Bangalore, the 18/Sept-1926

With effect from the year 1927-28 it has been decided to incorporate in the - State Budget details of expenditure - chargeable to the Education Cess. In view of this decision it is not necessary for the District Boards to append to their

budgets such elaborate details as those contained in the statement forwarded by the Inspector General of Education in regard to this cess. Such of the Boards as are desirous of having an idea of the correct position of the cess receipts and expenditure may incorporate in their budgets an appendix so as to correspond with the details shown under that head in the State Budget.

As regards the Railway Cess transactions, separate statement giving details for the amounts shown in the aggregate in the main estimates and accounts should be supported by statement as in Appendix I to this order in the case of Boards which have constructed railways. For Boards which have not constructed railways a simple form with entries relating to Cess is sufficient as in Appendix II.

This order will have effect from 1927-28.

Secretary to Government,
Local and Legislative
Departments.

To

The Presidents of Dist Bds.
... Secretaries of Districts.
... Chairman, Taluk Bd.
... President, Taluk Bd, [illegible]
... Secretary, Taluk Bd, [illegible]
... Secretary, Local Boards
... Engineer, Taluk Bd.

APPENDIX I.

Statement showing Railway transactions of Boards which have constructed Railways.

Items.	Accounts	Budget estimate (current year)	Revised estimate (current year)	Budget estimate for next year
I. CAPITAL ACCOUNT.				
Opening balance.				
RECEIPTS.				
1. Loans and advances.				
(a) From Government.				
(b) From Public				
(c) Overdrafts on Treasury.				
2. Railway Cess.				
3. Other items (to be specified).				
Total.				
Total including opening balance.				
EXPENDITURE.				
1. Capital outlay.-				
(a) Construction.				
(b) Rolling Stock.				
2. Investment.				
3. Other items (to be specified)				
Total.				
Closing balance.				
REVENUE ACCOUNTS.				
1. Interest on Investment.				
2 (Gross earnings.				
(Deduct working expenses.				
(Net earnings.				
(Board's share.				
Total.				
EXPENDITURE.				
1. Interest on loan.				
2. Interest on overdrafts, if any.				
3. District Office Establishment charges.				
4. Other items (to be specified)				

APPENDIX II.

Statement showing Railway transactions

(For Boards which have not constructed Railways.)

Opening balance on 1st July 19---

RECEIPTS.		EXPENDITURE.	
Railway Cess collection for the year.		Payment towards Railway expenditure or other debt heads	
Interest from Railway Cess accumulated if any.		Closing balance.	
T o t a l .			
* Cash in Treasury			
Investment in			
(1) Government or other Savings Bank.			
(2) Securities (give nature of securities)			
(a)			
(b)			
(c) &c			

* [illegible]